MYSORE S. S. L. C. SCHEME.

PUBLIC EXAMINATION.

DRAFT SYLLABUSES IN COMMERCIAL SUBJECTS.

(Two year course in each subject.)

SUBJECTS.

1. Accountancy.
2. Practice of Commerce.
3. Banking.
4. Shorthand.
5. Typewriting and
6. Co-operation.

ACCOUNTANCY.

(Two years' course.)

DOUBLE ENTRY BOOK-KEEPING.

I. Recording in the undermentioned subsidiary books—Cash Book with cash, bank and discount columns; the Bought book; the Sold book; Returns Inwards and Returns Outwards books; Bills Receivable book; Bills Payable book and the Journal—transactions of the following nature :—

Receipts and Payments in cash and by cheque; cash and credit purchases and sales; returns inwards and outwards; bills drawn accepted, endorsed, discounted, honoured, dishonoured noted and renewed; salaries, trades charges and other expenses, rent, interest, discount, commission and bad debts; assets and liabilities; house property, plant and machinery, furniture, repairs and depreciation, purchase and sale of Government securities, Shares and Debentures; consignments inwards and outwards; contract accounts.

II. Posting the subsidiary books into the ledger and preparing a Trial Balance.

III. Preparation of bills of parcels, invoices, account sales, debit and credit notes, accounts-current. Calculation of interest on accounts-current by means of interest products.

IV. Petty cash on the Imprest System; Bank pass book and Bank Reconciliation Statements; Capital and Revenue Receipts; Capital and Revenue Expenditure; receipts and payments Account; Income and Expenditure account; detection and rectification of errors in the books; errors undetected by a Trial Balance.

V. Entries relating to doubtful debts, depreciation, Reserve for discount on debtors and creditors, suspense, general and special Reserves, Accrued Interest, Unpaid and Prepaid Expenses.

VI. Journalising the closing entries, closing the ledger, preparing the Trading and Profit and Loss Accounts, and the Balance Sheet.

	Maximum Marks.
First Paper based on sections I, II and III (Two Hours)	50
Second do do IV, V and VI (Two Hours)	50
Total	100

Text-Book recommended for class use.—

"Intermediate Book-keeping by K. Subramania Iyer, B.A., L.T., F.S.A.A." (Srinivasa Varadachari & Co., Madras).

Reference books.—

"Students" Complete Book-keeping by Arthur Fieldhouse.
"Book-keeping and Accounts" by L. C. Cropper, F.C.A.
"Elementary Book-keeping" by Spicer & Peglar.